



**COUNTY OF LOS ANGELES  
TREASURER AND TAX COLLECTOR**  
KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 437  
LOS ANGELES, CA 90012



**MARK J. SALADINO**  
TREASURER AND TAX COLLECTOR

March 01, 2011

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

19 March 1, 2011

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

**AGREEMENT TO PURCHASE  
"TAX DEFAULTED SUBJECT TO POWER TO SELL" PROPERTY  
SUPERVISORIAL DISTRICT 3 - AGREEMENT 2680  
(3 VOTES)**

**SUBJECT**

The City of Calabasas is seeking to buy one (1) tax defaulted property through the Chapter 8 Agreement sale process. The Chapter 8 Agreement sale is designed to allow eligible government agencies and non-profit organizations the opportunity to buy tax defaulted property for a qualifying public purpose or benefit. The City of Calabasas intends to utilize the property for open space purposes.

**IT IS RECOMMENDED THAT YOUR BOARD:**

Approve and instruct the Chairman to sign the Purchase Agreement Number 2680 of "Tax Defaulted Subject to Power to Sell" property being acquired by the City of Calabasas (public agency) pursuant to the Revenue and Taxation Code, with revenue to be provided to recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel and any remaining tax balance to be cancelled from the existing tax rolls; and approve publication of the Purchase Agreement of "Tax Defaulted Subject to Power to Sell" property.

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

The property described in the agreement may be sold in accordance with the provisions of Division

1, Part 6, Chapter 8 of the Revenue and Taxation Code and with the policy adopted by Board action on November 24, 1970. Exhibit "A" attached to the Agreement, indicates the legal description and selling price of the parcel.

Upon approval, the attached agreement is to be signed by the Chairman and returned to the Tax Collector for transmittal to the State Controller for further approval. County Counsel has approved the agreement as to form.

The Chapter 8 Agreement sale procedure permits public agencies to acquire "Tax Defaulted Subject to Power to Sell" property without the necessity of a public auction. The property described in this letter will be acquired by one (1) public agency. The agreement is with the City of Calabasas, which intends to utilize the property for open space purposes.

### **Implementation of Strategic Plan Goals**

Approval of the agreement is in accordance with the Countywide Strategic Plan Goals of Fiscal Responsibility and Collaboration Across Jurisdictional Boundaries. Delinquent property taxes and costs are recovered, and the limited-use parcel is identified for appropriate public purposes.

### **FISCAL IMPACT/FINANCING**

Revenue will be provided to the County for apportionment among the affected taxing agencies, which will recover a portion, if not all, of back property taxes, penalties, and costs on the delinquent parcel. Any remaining tax balance will be cancelled from the existing tax roll.

Existing appropriation is available in the Treasurer and Tax Collector's budget for publication costs. Publishing, in accordance with Section 3798 of the Revenue and Taxation Code, is the most cost-effective method of giving adequate notification to parties of interest.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

The Chapter 8 Agreement sale procedure permits eligible public agencies to acquire "Tax Defaulted Subject to Power to Sell" properties pursuant to Section 3791, et seq., of the Revenue and Taxation Code.

Attachment "A" is a summary of the public agency's purchase. This attachment indicates the affected Supervisorial District and the public use for which the property is being acquired. County Counsel has approved the agreement as to form. Attached to the agreement is the Assessor's parcel map showing the dimensions and general location of the affected parcel.

Efforts will be made to contact the owners and parties of interest to inform them of their tax liabilities and the provisions for the redemption of the property pursuant to Section 3799 of the Revenue and Taxation Code.

Section 3798 of the Revenue and Taxation Code mandates notice of agreements to be published once a week for three (3) consecutive weeks in a newspaper of general circulation published in the County.

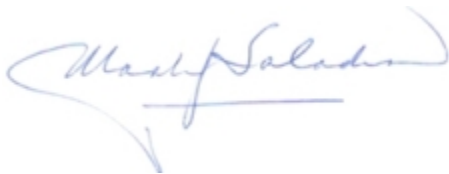
**IMPACT ON CURRENT SERVICES (OR PROJECTS)**

No impact.

**CONCLUSION**

Upon approval of the attached agreement forms, the Department of Treasurer and Tax Collector will need all original documents returned for submission to the State Controller, as the State Controller's Office has the final approval of this and all Chapter 8 Agreements.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mark J. Saladino", with a horizontal line underneath the name.

MARK J. SALADINO  
Treasurer and Tax Collector

MJS:DJD:af

Enclosures

c: Assessor  
Auditor-Controller  
Chief Executive Officer  
County Counsel  
Executive Officer, Board of Supervisors

**SUMMARY OF PUBLIC AGENCY'S PURCHASE**

**THIRD SUPERVISORIAL DISTRICT**

**AGREEMENT NUMBER 2680**

**AGENCY**

City of Calabasas  
Public Agency

Selling price of this parcel  
shall be \$ 5,530.00

Public Agency intends to utilize  
this property for open space.

SUPERVISORIAL  
DISTRICT

LOCATION

PARCEL  
NUMBER

MINIMUM  
BID

3rd

CITY OF CALABASAS

2072-025-002

\$ 5,530.00

**AGREEMENT NUMBER 2680**

**CITY OF CALABASAS**

**THIRD SUPERVISORIAL DISTRICT**



CITY of CALABASAS

August 13, 2010

Mr. Mark J. Saladino, Treasurer and Tax Collector  
Secured Property Tax Division  
County of Los Angeles, Treasurer and Tax Collector  
Kenneth Hahn Hall of Administration  
225 North Hill Street, Room #130  
P.O. Box 512102  
Los Angeles, CA 90051-0102

**SUBJECT: INTEREST BY THE CITY OF CALABASAS TO ACQUIRE A TAX DEFAULTED  
PROPERTY WITHIN CALABASAS UNDER CHAPTER 8 OF THE REVENUE AND  
TAXATION CODE - 2010A AUCTION (APN: 2072-025-002)**

Dear Mr. Saladino:

The City of Calabasas wishes to notify you that it opposes the public auction of a tax-defaulted property located in the City of Calabasas, listed below, as per Chapter 7 of the State Revenue and Taxation Code. This property is listed on the 2010A Tax Sale and is described as follows:

- 2072-025-002 (Tract #7094, Lot 1) - The minimum bid is \$5,530.00 plus County of Los Angeles administration costs.

The purpose of the City acquiring this property is for open space.

Glenn Michitsch, Senior Planner with our Community Development Department has been assigned to this project and can be contacted at (818) 224-1707. The City of Calabasas looks forward to working with County staff in completing this tax-default property transaction.

Sincerely,

Anthony M. Corrales  
City Manager

cc: Maureen Tamuri, Community Development Director

100 Civic Center Way  
Calabasas, CA 91302  
(818) 224-1600  
Fax (818) 225-7324

## Application to Purchase Tax-Defaulted Property from County

This application is to be completed by eligible purchasing entities to commence purchase of tax-defaulted property by agreement sale from the county under applicable provisions of the California Revenue and Taxation Code. Please complete the following sections and supply supporting documentation accordingly. Completion of this application does not guarantee purchase approval.

### **A. Purchaser Information**

1. Name of Organization: City of Calabasas

2. Corporate Structure – check the appropriate box below and provide corresponding information:

☐ Nonprofit – provide Articles of Incorporation

☒ Public Agency – provide mission statement (If redevelopment agency, also provide agency survey map)

City does not maintain a mission statement

### **B. Purchasing Information**

Determine which category the parcel falls under and then check the appropriate box as it relates to the purchasing entity's corporate structure and the intended use of the parcel:

Category A: Parcel is currently scheduled for a Chapter 7 tax sale

☐ No Purchase – State / county / taxing agency registering objection to preserve lien only

☐ Purchase by State / county / tax agency / revenue district / redevelopment agency / special district to preserve its lien

☒ Purchase by State / county / tax agency / revenue district / redevelopment agency / special district for public purpose

☐ Purchase by nonprofit for low-income housing or to preserve open space

Category B: Parcel is **not** currently scheduled for a Chapter 7 tax sale

☐ Purchase by State / county / taxing agency / revenue district / redevelopment agency / special district for public purpose

☐ Purchase by nonprofit to use parcel(s) for low-income housing or to preserve open space

### **C. Property Detail**

Provide the following information. If more space is needed for any of the criteria, consolidate the information into a separate "Exhibit" document and attach accordingly:

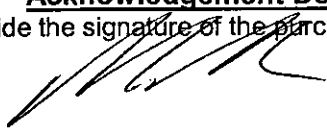
1. County where the parcel(s) is located: Los Angeles

2. List each parcel by Assessor's Parcel Number: 2072-025-002

3. State the purpose and intended use for each parcel: Open Space

### **D. Acknowledgement Detail**

Provide the signature of the purchasing entity's authorized officer



Authorized Signature

City Manager

Title

12/1/10

Date



**CITY *of* CALABASAS**  
**CITY COUNCIL AGENDA REPORT**

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**DATE:** SEPTEMBER 23, 2010

**TO:** HONORABLE MAYOR AND COUNCILMEMBERS

**FROM:** MAUREEN TAMURI, COMMUNITY DEVELOPMENT DIRECTOR  
GLENN MICHITSCH, SENIOR PLANNER

**SUBJECT:** ADOPTION OF RESOLUTION NO. 2010-1265, APPROVING THE  
ACQUISITION OF ONE LOS ANGELES COUNTY TAX-DEFAULTED  
PROPERTY IN OLD TOPANGA IN THE AMOUNT OF \$5,530, PLUS  
ADMINISTRATION COSTS (ASSESSOR PARCEL NUMBER 2072-025-  
002).

**MEETING DATE:** OCTOBER 13, 2010

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**SUMMARY RECOMMENDATION:**

Staff recommends that the City Council adopt Resolution No. 2010-1265 (Attachment A) approving the acquisition of one Los Angeles County tax-default property in Old Topanga in the amount of \$5,530 plus administration costs (Assessor Parcel Number 2072-025-002).

**BACKGROUND:**

On a bi-annual basis, the County of Los Angeles Tax Collector sends the City a list of tax-defaulted properties in the County. The properties on the list are subject to the Power of Sale under the State Revenue and Taxation Code, and accordingly, the County holds public auctions to sell the tax delinquent properties. Section 7 of the Code provides both public and non-profit agencies an opportunity to acquire tax defaulted properties prior to a public auction if the agency expresses an interest to acquire any eligible property in writing within 30 days of the auction list



reducing the number of developable lots in a small lot subdivision that already exhibit less than desirable infrastructure.

**FISCAL IMPACT/SOURCE OF FUNDING:**

The City's Open Space Budget for the current fiscal year has been funded with \$50,000, all of which is currently available. The City normally receives a request for payment from Los Angeles County approximately one year after the City expresses interest in purchasing a tax defaulted property. Therefore, if the purchase is approved by the County Board of Supervisors, staff is presuming the payment of approximately \$5,530 plus administration costs will be due in fiscal year 2011-2012. However, as a safeguard, the money should be allocated out of the 2010-2011 budget in case payment is due prior to July 1, 2011.

It is also important to note that under the County Tax Collector's rules, the current property owner may pay the back taxes and assessments at any time during the (one-year) processing period, so it is possible that the parcel could be removed from the tax-default inventory prior to consummation of the City's purchase.

**REQUESTED ACTION:**

Staff recommends that the City Council adopt Resolution No. 2010-1265 approving the acquisition of one Los Angeles County tax-default property in Old Topanga in the amount of \$5,530 plus administration costs (Assessor Parcel Number 2072-025-002).

**ATTACHMENTS:**     A – Council Resolution No. 2010-1265  
                              B – Site Exhibits and Photographs

**RESOLUTION NO. 2010-1265**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALABASAS APPROVING THE ACQUISITION OF ONE LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY IN THE OLD TOPANGA OVERLAY IN THE AMOUNT OF \$5,530 PLUS ADMINISTRATION COSTS (ASSESSOR PARCEL NUMBER 2072-025-002)**

**WHEREAS**, the City of Calabasas expresses interest in acquiring one tax-defaulted property from the County of Los Angeles under Chapter 8 of the State Revenue and Taxation Code from the 2010-A tax defaulted properties list; and

**WHEREAS**, the tax defaulted property is located within the Old Topanga area of the City of Calabasas, as shown in Exhibit 1, attached; and

**WHEREAS**, the intended purpose of acquisition for the tax defaulted properties, as shown in Exhibit 1, attached, is for open space preservation; and

**WHEREAS**, the purchase is consistent with the General Plan including the Open Space Element which calls for the protection of environmental resources and maintenance of an open space system which will conserve natural resources, preserve scenic beauty, promote a healthful atmosphere, provide space for recreational opportunities and protect public safety.


**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Calabasas as follows:

**SECTION 1.** That the City of Calabasas expresses interest in acquiring the tax-default property shown in Exhibit 1, attached, from the County of Los Angeles.

**SECTION 2.** That City staff is authorized to proceed with the acquisition of the tax-default property through the Los Angeles County Tax Collector's office.

The City Clerk shall certify to the adoption of this Resolution and shall cause the same to be processed in the manner required by law.

Certified to be a true and correct copy  
of original document on file with the  
City of Calabasas


  
Gwen Peirce, CMC, City Clerk

PASSED, APPROVED AND ADOPTED, this 13<sup>th</sup> day of October, 2010.




Barry Groverman, Mayor

ATTEST:



Gwen Peirce, CMC, City Clerk

APPROVED AS TO FORM:



Michael Colantuono, City Attorney

STATE OF CALIFORNIA       )  
COUNTY OF LOS ANGELES   ) SS  
CITY OF CALABASAS       )

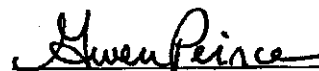
I, GWEN PEIRCE, City Clerk of the City of Calabasas, California, DO HEREBY CERTIFY that the foregoing resolution, being Resolution No. 2010-1265 was duly adopted by the City Council of the City of Calabasas, at a regular meeting of the City Council held October 13, 2010 and that it was adopted by the following vote, to wit:

AYES: Mayor Groveman, Councilmembers Bozajian, Maurer and Wolfson.

NOES: None.

ABSTAIN: None.

ABSENT: Mayor pro Tem Washburn.



\_\_\_\_\_  
Gwen Peirce, CMC  
City Clerk  
City of Calabasas, California

2072

25  
SHEETP.A.  
2072-25TRA  
10918REVISED  
19910907  
200510162007001-02

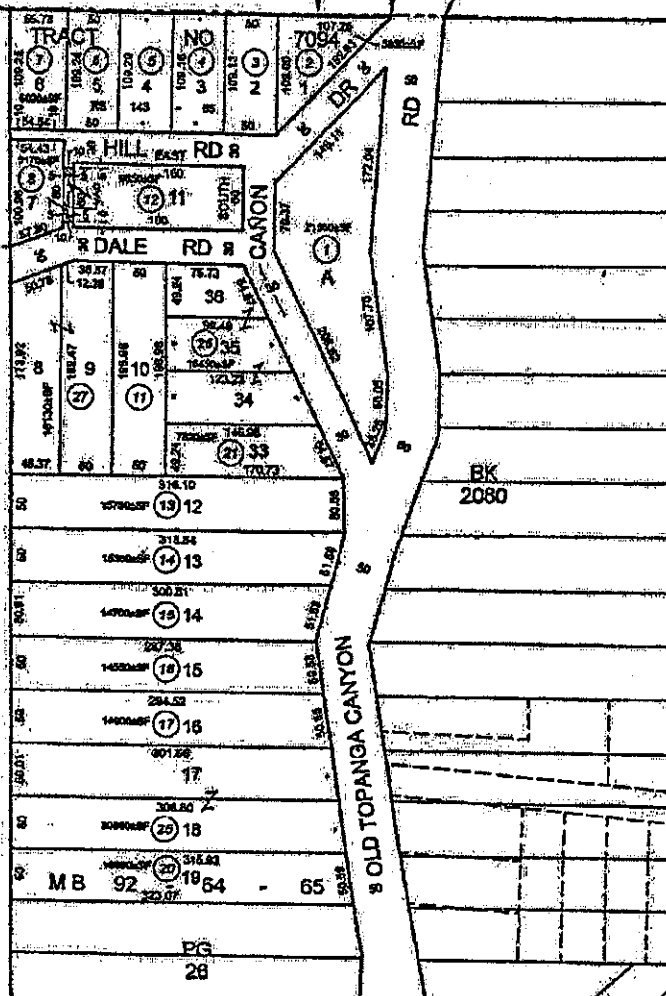
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OFFICE OF THE ASSESSOR  
COUNTY OF LOS ANGELES  
COPYRIGHT © 2002

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SITE

MAPPING AND GIS  
SERVICES  
SCALE 1" = 100'PG  
27

OCT 11 2005

EXHIBIT 1

2072

25  
SHEETP. A.  
2072-25TRA  
10916REVISED  
19910607  
2005/01/02007001-02

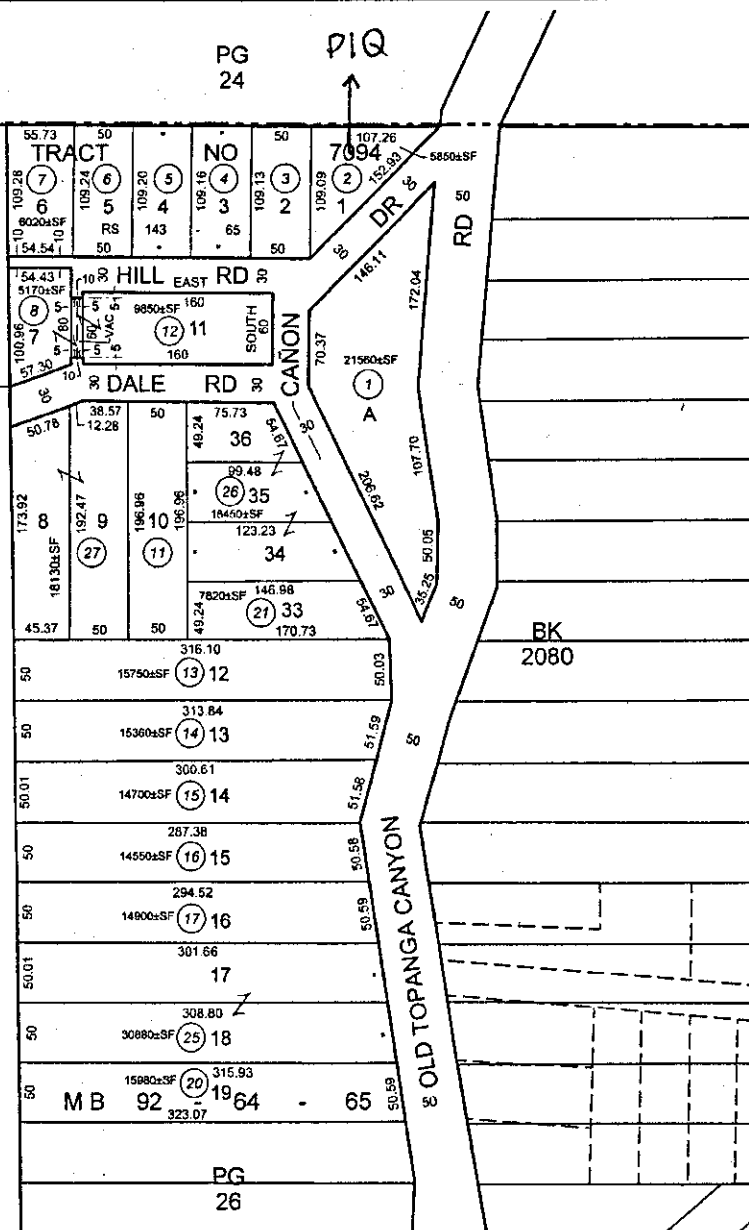
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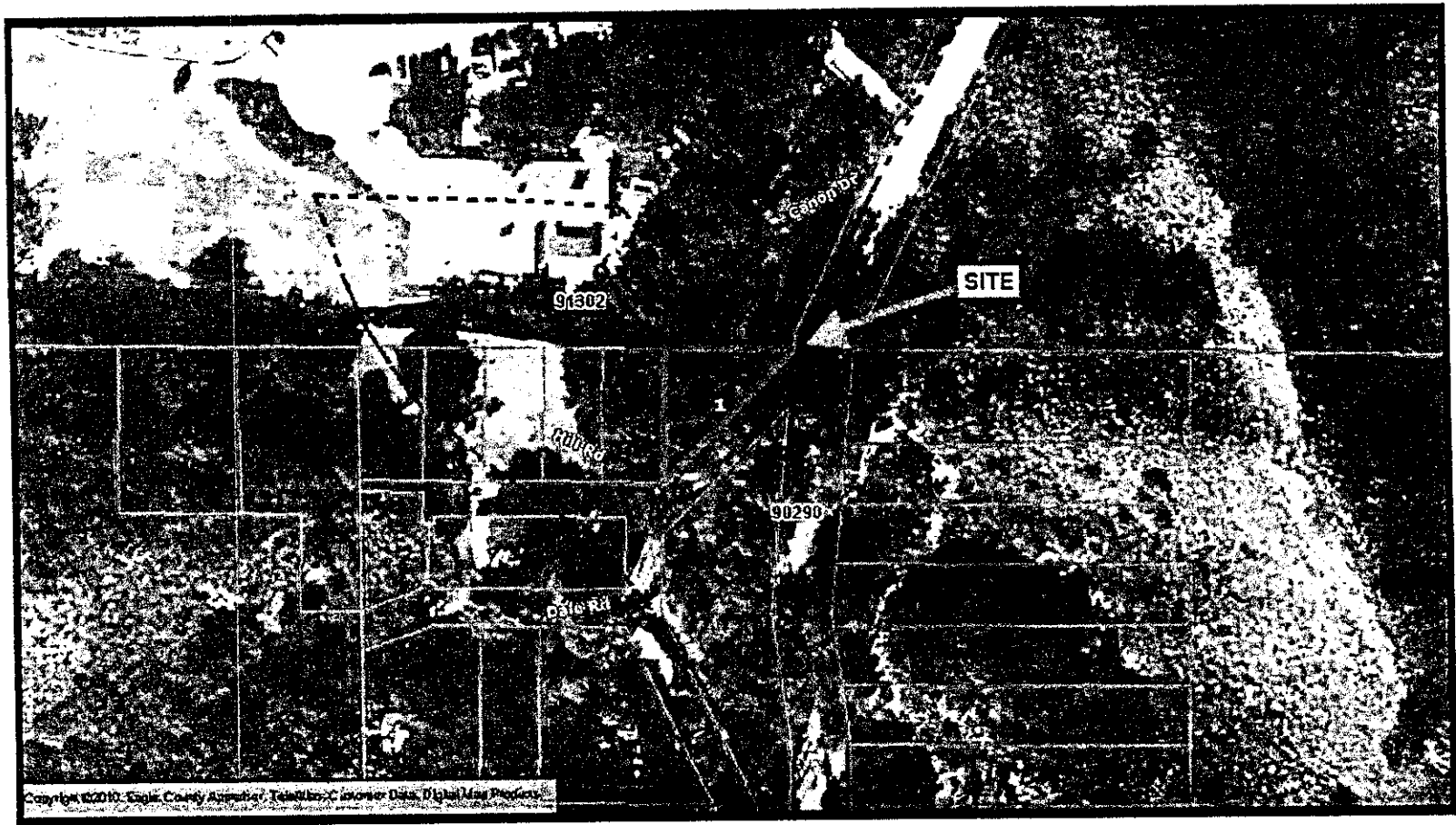
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OCT 11 2005





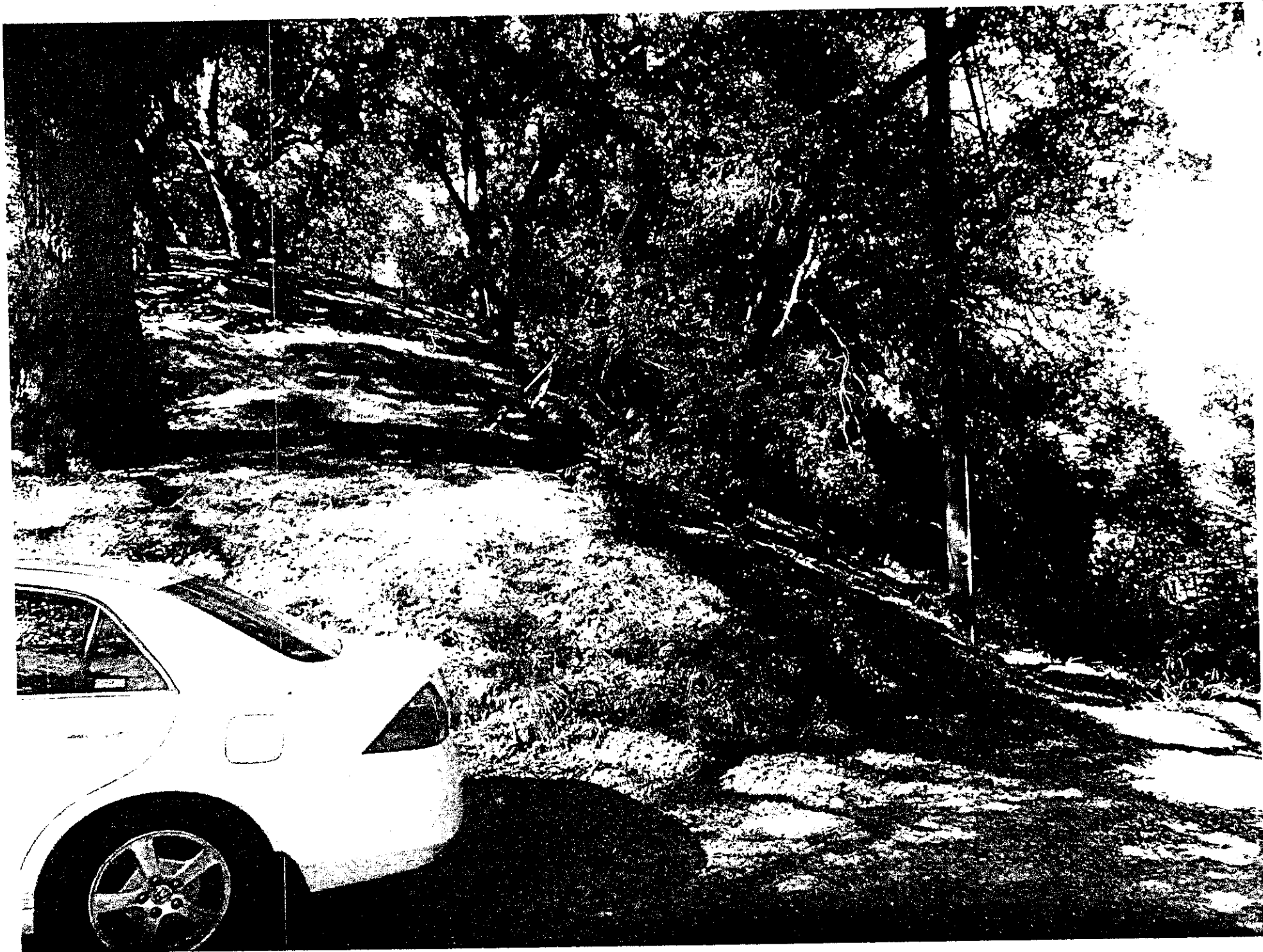














**AGREEMENT TO PURCHASE  
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY  
(Public/Taxing Agency)**

This Agreement is made this 1<sup>st</sup> day of March, 2011, by and between the Board of Supervisors of Los Angeles County, State of California, and the **CITY OF CALABASAS** ("Purchaser"), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.


The real property situated within said county, hereinafter set forth and described in Exhibit "A" attached hereto and made a part hereof, is tax-defaulted and is subject to the power of sale by the tax collector of said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit "A" within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the tax collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. *That the PURCHASER agrees that the real property be used for the public use specified on Exhibit "A" of this agreement.*
4. That if said PURCHASER is a **TAXING AGENCY**, said agency would not share in the distribution of the payment required by this Agreement as defined by § 3791 and § 3720 of the Revenue and Taxation Code.

APPROVED AS TO FORM:

ANDREA SHERIDAN ORDIN  
County Counsel

By   
Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit "A" is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel. This agreement shall also become null and void and the right of redemption restored upon the PURCHASER'S failure to comply with the terms and conditions of this agreement. Time is of the essence.

0§§3791, 3791.3 3793 R&T Code

X: ID:Chptr 8 Pubagericy form  
Revised 6/24/03

**ADOPTED**  
BOARD OF SUPERVISORS  
LOS ANGELES COUNTY

19

MAR 1 2011

  
SUSAN P. HANSEN  
CLERK

AGREEMENT NUMBER 2680

77487

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST:

Hwen Peira, CITY CLERK  
CITY OF CALABASAS

By [Signature]

Barry Groveman, Mayor

(Seal)

ATTEST:

By Sachi A. Hamai

Clerk of the Board of Supervisors

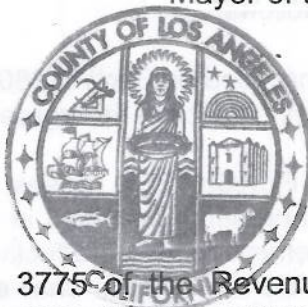
Board of Supervisors  
Los Angeles County

By Mike Antonovich

Mayor of the Board of Supervisors

By Lachelle Smitherman

Deputy  
(seal)



Pursuant to the provisions of Section 3775 of the Revenue and Taxation Code the governing body of the N/A hereby agrees to the selling price as provided in this agreement.

I hereby certify that pursuant to

Section 25103 of the Government Code,

ATTEST: this document has been made.

SACHI A. HAMAI

Executive Officer

Clerk of the Board of Supervisors

By \_\_\_\_\_

Mayor

By Lachelle Smitherman

(seal)

Deputy

This agreement was submitted to me before execution by the board of supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Maahp Salad  
Los Angeles County Tax Collector

Pursuant to the provisions of Sections 3775 and 3795 of the Revenue and Taxation Code, the Controller agrees to the selling price hereinbefore set forth and approves the foregoing agreement this 1st day of July, 2011.

By [Signature]

STATE CONTROLLER

Priscilla Moss, Chief

Bureau of Local Government Policy and Reporting

AGREEMENT NUMBER 2680

77487



**SUPERVISORIAL DISTRICT 3**  
**AGREEMENT NUMBER 2680**

**EXHIBIT "A"**

<u>LOCATION</u>	<u>FIRST YEAR DELINQUENCY</u>	<u>DEFAULT NUMBER</u>	<u>PURCHASE PRICE</u>	<u>PURPOSE OF ACQUISITION</u>
CITY OF CALABASAS	2005	2072-025-002	\$5,530.00*	OPEN SPACE

**LEGAL  
DESCRIPTION**

TRACT # 7094 LOT 1

The purchase price quoted on this Exhibit "A" is a projection of the purchase price for a schedule of twelve (12) months. In addition, all cost related to the sale will be added to this price as follows: Cost of Notification, Cost of Publication, Cost of Postage, STPTS Fees, Title Report Fee and Forfeited State Lands Fee. If the agreement is completed in less than the twelve (12) months projection time, then the purchase price will be decreased; however if the completion of the agreement is longer than the twelve (12) months projection time, the price will increase accordingly.